

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Debt to Equity Ratio*, *Current Ratio*, dan *Return On Equity* terhadap nilai perusahaan manufaktur sub sektor kosmetik dan keperluan rumah tangga yang terdaftar di BEI periode tahun 2013 – 2018. Jenis penelitian ini adalah penelitian kuantitatif. Jumlah sampel yang diperoleh penelitian ini 5 perusahaan manufaktur sub sektor kosmetik dan keperluan rumah tangga dengan metode *purposive sampling*.

Analisis data menggunakan analisis regresi linier berganda, uji asumsi klasik, *uji f*, *uji t* dan uji koefisiensi determinasi (R^2) dengan alat bantu SPSS 22 (*Statistical Product and Service Solution*)

Berdasarkan hasil analisis data, variabel yang digunakan adalah nilai perusahaan (PBV) sebagai variabel dependen dan variabel independennya adalah *Debt to Equity Ratio*, *Current Ratio*, dan *Return On Equity*. Dari penelitian yang telah dilakukan, maka dapat diperoleh hasil bahwa *Debt to Equity Ratio*, *Current Ratio* dan *Return On Equity* berpengaruh positif dan signifikan terhadap nilai perusahaan.

Kata kunci : *Debt to Equity Ratio*, *Current Ratio*, *Return On Equity*, dan Nilai Perusahaan

ABSTRACT

This research aimed to find out the effect of Debt to Equity Ratio, Current Ratio, and Return On Equity on firm value of cosmetic and home appliance manufacturing companies which were listed on Indonesia Stock Exchange (IDX) during 2013-2018. While, the research was quantitative. Moreover, the population was cosmetic and home appliance manufacturing companies which were listed on Indonesia Stock Exchange (IDX). Moreover, the data collection technique use purposive sampling. In line with, there were 5 cosmetic and home appliance manufacturing companies as sample.

The data analysis used multiple linear regression, classical assumption test, f test, and determination coefficient test (R) with SPSS (Statistical Product and Service Solution) 22. Based on the result of data analysis, it showed firm value (PBV) as the dependent variable. Meanwhile, Debt to Equity Ratio, Current Ratio, and Return On Equity were independent variables. Furthermore, the research result concluded Debt to Equity Ratio had positive and significant effect on the firm value. Likewise, Current Ratio as well as Return On Equity had positive and significant effect on the firm value of cosmetic and home appliance manufacturing companies.

Keywords: Debt to Equity Ratio, Current Ratio, Return On Equity, Firm Value